

RINGKASAN

Penelitian ini bertujuan untuk mengetahui pengaruh kualitas pelayanan, tingkat penghasilan wajib pajak, dan sanksi perpajakan terhadap kepatuhan wajib pajak orang pribadi kendaraan bermotor roda dua. Populasi penelitian ini adalah seluruh wajib pajak orang pribadi kendaraan kabupaten kuningan yang terdaftar di SAMSAT Kabupaten Kuningan sebanyak 297.777 individu dan didapatkan sampel sebanyak 100 individu melalui metode accidental sampling. Teknik analisis data pada penelitian ini menggunakan analisis regresi linier berganda dengan bantuan software SPSS versi 23.

Hasil penelitian ini menunjukkan bahwa kualitas pelayanan, tingkat penghasilan, dan sanksi perpajakan berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi kendaraan bermotor roda dua di SAMSAT Kabupaten kuningan.

Kata Kunci: kualitas pelayanan, tingkat penghasilan wajib pajak, sanksi perpajakan, kepatuhan wajib pajak orang pribadi kendaraan bermotor roda dua.

SUMMARY

This study aims to determine the effect of service quality, income level of taxpayers, and tax sanctions on personal taxpayer compliance with two-wheeled motorized vehicles. The population of this study was all individual taxpayers of brass district vehicles registered at SAMSAT Kuningan Regency as many as 297,777 individuals and obtained a sample of 100 individuals through the accidental sampling method. The data analysis technique in this study uses multiple linear regression analysis with the help of SPSS version 23.

The results of this study indicate that service quality, income level and tax sanctions have a significant effect on the compliance of personal taxpayers of two-wheeled motorized vehicles at SAMSAT District Kuningan.

Keywords: quality of service, income level of taxpayers, tax sanctions, compliance of private taxpayers of two-wheeled motorized vehicles.